22-10964-mg Doc 2598 Filed 05/09/23 Entered 05/09/23 14:03:50 Main Document Pa 1 of 97

Presentment Date: May 30, 2023, at 12:00 p.m. (prevailing Eastern Time) Objection Deadline: May 23, 2023, at 4:00 p.m. (prevailing Eastern Time)

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Counsel to the Debtors and Debtors in Possession

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re:)	Chapter 11
CELSIUS NETWORK LLC, et al.,1)	Case No. 22-10964 (MG)
	Debtors.)	(Jointly Administered)

NOTICE OF PRESENTMENT OF
DEBTORS' APPLICATION FOR ENTRY OF AN ORDER
(I) AUTHORIZING THE RETENTION AND EMPLOYMENT
OF KE ANDREWS AS PROPERTY TAX SERVICES PROVIDER
EFFECTIVE AS OF JANUARY 1, 2023, AND (II) GRANTING RELATED RELIEF

PLEASE TAKE NOTICE that the above-captioned debtors and debtors in possession (collectively, the "Debtors") will present the Debtors' Application for Entry of an Order (I) Authorizing the Retention and Employment of KE Andrews as Property Tax Services Provider Effective as of January 1, 2023, and (II) Granting Related Relief (the "Application") to the

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The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

Honorable Martin Glenn, Chief United States Bankruptcy Judge, for approval and signature on May 30, 2023, at 12:00 p.m., prevailing Eastern Time (the "<u>Presentment Date</u>").

PLEASE TAKE FURTHER NOTICE that any responses or objections to the relief requested in the Application shall: (a) be in writing; (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and all General Orders applicable to chapter 11 cases in the United States Bankruptcy Court for the Southern District of New York; (c) be filed electronically with the Court on the docket of In re Celsius Network LLC, No. 22-10964 (MG) by registered users of the Court's electronic filing system and in accordance with all General Orders applicable to chapter 11 cases in the United States Bankruptcy Court for the Southern District of New York (which are available on the Court's website at http://www.nysb.uscourts.gov); and (d) be served in accordance with the Second Amended Final Order (I) Establishing Certain Notice, Case Management, and Administrative Procedures and (II) Granting Related Relief [Docket No. 2560] (the "Case Management Order") by May 23, 2023, at 4:00 p.m., prevailing Eastern Time (the "Objection Deadline"), to (i) the entities on the Master Service List (as defined in the Case Management Order) available on the case website of the Debtors at https://cases.stretto.com/celsius and (ii) any person or entity with a particularized interest in the subject matter of the Application.

PLEASE TAKE FURTHER NOTICE that if no objections or other responses are timely filed and served by the Objection Deadline with respect to the Application, the Debtors shall, on the Presentment Date, submit the Application to the Court, which order the Court may enter without further notice or opportunity to be heard.

PLEASE TAKE FURTHER NOTICE that if a written objection is timely filed, the Court will notify the moving and objecting parties of the date and time of the hearing and of the moving

party's obligation to notify all other parties entitled to receive notice. The moving and objecting parties are required to attend the hearing, and failure to attend in person or by counsel may result in relief being granted or denied upon default.

PLEASE TAKE FURTHER NOTICE that copies of the Application and other pleadings filed in these chapter 11 cases may be obtained free of charge by visiting the website of Stretto at https://cases.stretto.com/celsius. You may also obtain copies of the Application and other pleadings filed in these chapter 11 cases by visiting the Court's website at http://www.nysb.uscourts.gov in accordance with the procedures and fees set forth therein.

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New York, New York Dated: May 9, 2023 /s/ Joshua A. Sussberg

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22-10964-mg Doc 2598 Filed 05/09/23 Entered 05/09/23 14:03:50 Main Document

Pg 5 of 97

Presentment Date: May 30, 2023, at 12:00 p.m. (prevailing Eastern Time) Objection Deadline: May 23, 2023, at 4:00 p.m. (prevailing Eastern Time)

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Counsel to the Debtors and Debtors in Possession

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re:)	Chapter 11
CELSIUS NETWORK LLC, et al.,1)	Case No. 22-10964 (MG)
	Debtors.)	(Jointly Administered)

DEBTORS' APPLICATION FOR ENTRY OF AN ORDER
(I) AUTHORIZING THE RETENTION AND EMPLOYMENT
OF KE ANDREWS AS PROPERTY TAX SERVICES PROVIDER
EFFECTIVE AS OF JANUARY 1, 2023, AND (II) GRANTING RELATED RELIEF

Celsius Network LLC and certain of its affiliates, as debtors and debtors in possession (the "Debtors") respectfully state as follows in support of this application (this "Application"):

Relief Requested

1. The Debtors seek entry of an order, substantially in the form attached hereto as **Exhibit A** (the "Order"), authorizing the Debtors to retain and employ Mark Andrews &

The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC's principal place of business and the Debtors'

service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

Company, a corporation registered in Texas doing business as KE Andrews ("KE Andrews"), as the Debtors' property tax services provider, in accordance with the terms and conditions set forth that certain agreement including that certain Letter Agreement between KE Andrews and the Debtors dated March 6, 2023 (as may be amended, supplemented, or modified from time to time, the "Engagement Letter"), a copy of which is attached as Exhibit 1 to the Order, and that certain statement of work supplementing the Engagement Letter (the "Statement of Work"), a copy of which is attached as Exhibit 2 to the Order.

2. In support of this Application, the Debtors rely upon, and incorporate by reference herein, the *Declaration of Ben Thompson in Support of Debtors' Application for Entry of an Order Authorizing the Retention and Employment of KE Andrews as Property Tax Services Provider Effective as of January 1, 2023, and (II) Granting Related Relief* (the "Thompson Declaration"), which is attached as Exhibit 3 to the Order.

Jurisdiction and Venue

- 3. The United States Bankruptcy Court for the Southern District of New York (the "Court") has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order of Reference from the United States District Court for the Southern District of New York, entered February 1, 2012. The Debtors confirm their consent to the Court entering a final order in connection with this Application to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.
 - 4. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.
- 5. The statutory bases for the relief requested herein are sections 327(a), 328, and 1107(b) of title 11 of the United States Code (the "Bankruptcy Code"), rules 2014(a) and 2016(a)

of the Federal Rules of Bankruptcy Procedure (the "<u>Bankruptcy Rules</u>"), and rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the "<u>Local Rules</u>").

Background

- 6. The Debtors, together with their non-Debtor affiliates (collectively, "Celsius"), are one of the largest and most sophisticated cryptocurrency based finance platforms in the world and provide financial services to institutional, corporate, and retail clients across more than 100 countries. Celsius was created in 2017 to be one of the first cryptocurrency platforms to which users could transfer their crypto assets and (a) earn rewards on crypto assets and/or (b) take loans using those transferred crypto assets as collateral. Headquartered in Hoboken, New Jersey, Celsius has more than 1.7 million registered users and approximately 300,000 active users with account balances greater than \$100.
- 7. On July 13, 2022 (the "Petition Date"), each of the Initial Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. A detailed description of the facts and circumstances of these chapter 11 cases is set forth in the Declaration of Robert Campagna, Managing Director of Alvarez & Marsal North America, LLC, in Support of Chapter 11 Petitions and First Day Motions (the "Campagna Declaration"). The Debtors commenced these chapter 11 cases to provide Celsius an opportunity to stabilize its business and consummate a comprehensive restructuring transaction that maximizes value for stakeholders.
- 8. On December 7th, 2022, each of the GK8 Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. A detailed description of the facts and circumstances of these chapter 11 cases is set forth in the *Declaration of Christopher Ferraro*,

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Campagna Declaration.

Director and Chief Financial Officer of the GK8 Debtors, in Support of Chapter 11 Petitions and First Day Motion [Docket No. 1629].

9. The Debtors are operating their business and managing their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. These chapter 11 cases have been consolidated for procedural purposes only and are jointly administered pursuant to Bankruptcy Rule 1015(b) [Docket No. 53]. On July 27, 2022, the United States Trustee for the Southern District of New York (the "<u>U.S. Trustee</u>") appointed an official committee of unsecured creditors in the Initial Debtors' cases [Docket No. 241] (the "<u>Committee</u>"). On September 14, 2022, the Court entered an order directing the appointment of an examiner in the Initial Debtors' cases [Docket No. 820] (the "<u>Examiner</u>"). On April 5, 2023, the Court entered an order discharging the Examiner [Docket No. 2364]. On October 20, 2022, the Court entered an order approving the appointment of a fee examiner [Docket No. 1151] (the "<u>Fee Examiner</u>").

Retention of KE Andrews

- 10. The Debtors chose KE Andrews to act as a property tax services provider because KE Andrews and its professionals have extensive experience in delivering property tax services to companies, including financially distressed companies. KE Andrews has provided property tax support and administration including the review of assets, ledgers, and financials; filing of returns, appeals, and protests; advising on tax methodology and budgeting; and recovery of prior paid taxes. Over the course of their relationship with the Debtors, KE Andrews has developed the necessary background to provide the services in accordance with the terms of the Engagement Letter and the Statement of Work. Moreover, KE Andrews is a leader in state and local tax services across the country.
- 11. The Debtors seek to employ and retain KE Andrews because of its experience and extensive knowledge of property tax issues. KE Andrews is familiar with the relevant financial

information and other data maintained by the Debtors and are qualified and well-positioned to provide the services contemplated herein to the Debtors in an efficient and cost-effective manner. KE Andrews has experience providing state and local tax services to businesses in a chapter 11 environment, including in the liquidation of Compute North Holdings, Inc., a cryptocurrency mining company, the reorganization of Ultra Petroleum Corp., and the ongoing chapter 11 cases of Cineworld Group PLC. Accordingly, the Debtors have determined that KE Andrews has the experience necessary to perform property tax services in these chapter 11 cases. The Debtors believe that KE Andrews' employment is in the best interests of the Debtors, their estates, creditors, stakeholders, and other parties in interest.

Services to Be Provided

12. Subject to the Court's approval, the Debtors anticipate that KE Andrews will perform the following services (collectively, the "Services") pursuant to the Statement of Work:³

A. <u>Tax Compliance Services</u>

a. 2022 Tax Year Services

- i. Compliance: Attendance of physical on-site inspections, preparation and filing of business personal property returns.
- ii. Tax Savings & Reductions: Reviewing assessments for correctness and fairness, preparation and filing of appeals, meeting informally with assessors for assessment negotiations, attending the formal Appraisal Review Board or Board of Equalization when necessary.
- iii. Administrative: Preparing accruals and budgeting; gathering, verifying and processing of property tax statements for timely payment by client.

To the extent that any summary set forth herein differs from the terms of the Engagement Letter and Statement of Work, the terms of the Engagement Letter and Statement of Work shall control. Capitalized terms used but not defined in this section shall have the meanings ascribed to them in the Engagement Letter and Statement of Work, as applicable.

iv. The service will be limited to the three states and four locations listed in the scope of work attached as Exhibit 2 to the Order.

b. 2023 Tax Year Services

- i. Compliance: Attendance of physical on-site inspections, preparation and filing of business personal property returns.
- ii. Tax Savings & Reductions: reviewing assessments for correctness and fairness, preparation and filing of appeals, meeting informally with assessors for assessment negotiations, attending the formal Appraisal Review Board or Board of Equalization when necessary.
- iii. Administrative: preparing accruals and budgeting; gathering, verifying and processing of property tax statements for timely payment by client.
- iv. The service will be limited to the four states and sixteen locations listed in Exhibit 2 attached to the Order.

Professional Compensation

- 13. Pursuant to section 328(a) of the Bankruptcy Code, the Debtors request that the Court approve the retention of KE Andrews on the fee terms expressed in the Engagement Letter. The following is a brief summary of some of the salient fee terms of the Engagement Letter and Statement of Work, setting forth all of the compensation and expense reimbursement provisions that shall apply thereunder.
- 14. Provision of the Services pursuant to the Engagement Letter and Statement of Work will be provided for a fixed fee of (a) \$75,000.00 for services related to the 2022 Tax Year and (b) \$300,000.00 for services related to the 2023 Tax Year. This reflects a flat fee of \$25,000 per location for the twelve locations where the Debtors' assets are stored, with the fee being split into two equal amounts of \$12,500 for locations where the Debtors' assets are kept in two separate batches.
- 15. KE Andrews' fees are exclusive of taxes or similar charges, as well as customs, duties, or tariffs imposed in respect of the Services, all of which the Debtors shall pay.

22-10964-mg Doc 2598 Filed 05/09/23 Entered 05/09/23 14:03:50 Main Document Pg 11 of 97

- 16. If KE Andrews is requested or authorized by the Debtors, or is required by government regulation, subpoena, or other legal process, to produce its documents or personnel as witnesses with respect to the Services or the Engagement Letter or Statement of Work, the Debtors would, so long as KE Andrews is not a party to the proceeding in which the information is sought, reimburse KE Andrews for its professional time and expenses, as well as the fees and expenses of their counsel, incurred in responding to such requests.
- 17. The fee structure that KE Andrews will use in these chapter 11 cases is the same that KE Andrews uses in similar matters regardless of whether a fee application is required and reflect the normal and customary billing practices for engagements of this complexity and magnitude. The Debtors believe that these compensation arrangements are market-based and reasonable considering the vast knowledge and experience of KE Andrews.
- 18. KE Andrews intends to apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with these chapter 11 cases, subject to the Court's approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the U.S. Trustee Guidelines, the Court's Amended Guidelines and any other applicable procedures and orders of the Court, including any order granting this Application (to the extent compliance is not waived) and consistent with the proposed compensation set forth in the Engagement Letter and Statement of Work.
- 19. The Debtors believe the Engagement Letter and Statement of Work and the fees contemplated therein are consistent with and typical of compensation arrangements entered into by KE Andrews with other comparable firms in connection with the rendering of similar services under similar circumstances. The Debtors believe that the terms and conditions in the Statement

22-10964-mg Doc 2598 Filed 05/09/23 Entered 05/09/23 14:03:50 Main Document Pa 12 of 97

of Work are reasonable, consistent with the market, and designed to compensate KE Andrews fairly for its work and expenses.

KE Andrews' Disinterestedness

- 20. In connection with the proposed retention by the Debtors in these chapter 11 cases, KE Andrews received and reviewed a list of parties in interest (the "Parties in Interest") from the Debtors. KE Andrews performed an extensive review of all current clients and previous engagements for the past three years and found no meaningful conflicts involving the Debtors or Parties in Interest. KE Andrews identified four individuals and one corporate entity of interest—all of which were identified to result from a current client engagement with a subsidiary of U.S. Data Mining Group, Inc. (d/b/a US Bitcoin Corp.), TZRC King Mountain, LLC. References to the aforementioned potential conflicts are indicated in the results of the connections checks in Exhibit 4 to the Order. To the extent that KE Andrews' review of relationships with the Parties in Interest indicated that KE Andrews has in the last three years initiated an engagement with the Parties in Interest in matters unrelated to these chapter 11 cases, it is indicated in the results of the connections checks in Exhibit 4 to the Order.
- 21. To the best of the Debtors' knowledge, and except to the extent disclosed herein and in the Thompson Declaration, KE Andrews: (a) is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code; (b) does not hold or represent an interest adverse to the Debtors' estates; and (c) has no connection to the Debtors, their creditors, or their related parties. To the extent that KE Andrews discovers any new relevant facts or relationships bearing on the matters described herein during the period of its retention, they will use reasonable efforts to promptly file a supplemental declaration, as required by Bankruptcy Rule 2014(a).
- 22. For these reasons, to the best of the Debtors' knowledge, information, and belief, based on the Thompson Declaration, none of KE Andrews' past or current engagements would or

do appear to create an interest materially adverse to the interests of the Debtors, creditors, or equity security holders in these chapter 11 cases. As such, the Debtors believe that KE Andrews is disinterested and holds no materially adverse interest to the Debtors' estates.

23. KE Andrews' provision of Services to the Debtors is contingent upon this Court's approval of each term and condition set forth in the Engagement Letter and Statement of Work.

No Duplication of Services

24. The Debtors intend that the services of KE Andrews will complement, and not duplicate, the services rendered by any other professional retained in these chapter 11 cases, including Ernst & Young LLP. To the best of the Debtors' knowledge, KE Andrews understands that the Debtors have retained, and may retain additional professionals during the term of the engagement and will work cooperatively with such professionals to integrate any respective work conducted by the professional on behalf of the Debtors, without incurring a duty of care to parties other than the Debtors.

Basis for Relief

- 25. The Debtors submit that the employment and retention of KE Andrews under the terms described herein is appropriate under sections 327(a) and 1107(b) of the Bankruptcy Code. Section 327(a) of the Bankruptcy Code empowers the trustee, with the Court's approval, to employ professionals "that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the trustee in carrying out the trustee's duties under this title." 11 U.S.C. § 327(a). Section 101(14) of the Bankruptcy Code defines a "disinterested person" as a person that:
 - (a) is not a creditor, an equity security holder, or an insider;
 - (b) is not and was not, within two years before the date of the filing of the petition, a director, officer, or employee of the debtor; and

(c) does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the debtor, or for any other reason.

11 U.S.C. § 101(14).

- 26. Section 328(a) of the Bankruptcy Code authorizes the employment of a professional person "on any reasonable terms and conditions of employment, including on a retainer" 11 U.S.C. § 328(a). The terms and conditions of KE Andrews' retention as described herein are reasonable and in keeping with the terms and conditions typical for engagements of this size and character. It is reasonable for the Debtors to seek to retain and employ KE Andrews to provide tax services on the terms and conditions set forth herein.
- 27. KE Andrews intends to apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with these chapter 11 cases, subject to the Court's approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable procedures and orders of the Court.
- 28. For all the reasons stated above and in the Thompson Declaration, the Debtors' retention and employment of KE Andrews is warranted.

Waiver of Bankruptcy Rule 6004(a) and 6004(h)

29. To implement the foregoing successfully, the Debtors request that the Court enter an order providing that notice of the relief requested herein satisfies Bankruptcy Rule 6004(a) and that the Debtors have established cause to exclude such relief from the 14-day stay period under Bankruptcy Rule 6004(h).

Motion Practice

30. This Application includes citations to the applicable rules and statutory authorities upon which the relief requested herein is predicated and a discussion of their application to this Application. Accordingly, the Debtors submit that this Application satisfies Local Rule 9013-1(a).

Notice

31. The Debtors will provide notice of this Application to the following parties or their respective counsel: (a) the U.S. Trustee for the Southern District of New York; (b) counsel to the Committee; (c) the United States Attorney's Office for the Southern District of New York; (d) the Internal Revenue Service; (e) the offices of the attorneys general in the states in which the Debtors operate; (f) the Securities and Exchange Commission; (g) counsel to the fee examiner; and (h) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

No Prior Request

32. No prior request for the relief sought in this Application has been made to this or any other court.

[Remainder of page intentionally left blank]

WHEREFORE, the Debtors request that the Court enter the Order granting the relief requested herein and such other relief as the Court deems appropriate under the circumstances.

New York, New York Dated: May 9, 2023 /s/ Joshua A. Sussberg

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Counsel to the Debtors and Debtors in Possession

Exhibit A

Proposed Order

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

	_)	
In re:)	Chapter 11
)	
CELSIUS NETWORK LLC, et al.,1)	Case No. 22-10964 (MG)
)	
	Debtors.)	(Jointly Administered)
)	•

ORDER (I) AUTHORIZING THE RETENTION AND EMPLOYMENT OF KE ANDREWS AS PROPERTY TAX SERVICES PROVIDER EFFECTIVE AS OF JANUARY 1, 2023, AND (II) GRANTING RELATED RELIEF

Upon the application (the "Application")² of the above-captioned debtors and debtors in possession (collectively, the "Debtors") for entry of an order (this "Order"), (a) authorizing the Debtors to retain and employ KE Andrews ("KE Andrews") as the Debtors' property tax services provider, effective as of March 6, 2023, in accordance with the terms and conditions set forth in the Engagement Letter and Statement of Work, copies of which are attached hereto as Exhibit 1 and Exhibit 2, respectively, and (b) granting related relief, all as more fully set forth in the Application; and upon the Thompson Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order of Reference from the United States District Court for the Southern District of New York, entered February 1, 2012; and this Court having the power to enter a final order consistent with Article III of the United

The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application.

States Constitution; and this Court having found that venue of these cases in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that KE Andrews does not hold or represent an adverse interest to the Debtors or their estates and is disinterested under 11 U.S.C. § 101(14); and this Court having found that the relief requested in the Application is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Application and opportunity for a hearing thereon were appropriate under the circumstances and no other notice need be provided; and this Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is HEREBY ORDERED THAT:

- 1. The Application is granted as set forth herein.
- 2. In accordance with sections 327(a) and 328 of the Bankruptcy Code, Bankruptcy Rules 2014, and Local Rules 2014-1 and 2016-1, the Debtors are authorized to employ and retain KE Andrews effective as of March 6, 2023, in accordance with the terms and conditions set forth in the Application, Engagement Letter, and Statement of Work, as modified by this Order.
- 3. The terms of the Engagement Letter and the Statement of Work, including without limitation, the compensation provisions, are reasonable terms and conditions of employment and are hereby approved.
- 4. Consistent with, and subject to, the terms of the Statement of Work and this Order, KE Andrews is hereby authorized to perform the Services provided for in the Statement of Work; *provided, however,* that notwithstanding anything to the contrary to the Application, KE Andrews shall not perform additional services outside the scope of the Engagement Letter and the Statement

of Work without further order of the Court, to be obtained pursuant to the process set forth in paragraph 9 of this Order.

- 5. The terms of the Engagement Letter and the Statement of Work, including without limitation, the compensation provisions, are reasonable terms and conditions of employment and are hereby approved.
- 6. KE Andrews is a "disinterested person" as defined in section 101(14) of the Bankruptcy Code and as required by section 327(a) of the Bankruptcy Code.
- 7. KE Andrews shall file monthly, interim, and final fee applications for the allowance of compensation for services rendered and reimbursement of expenses incurred in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the U.S. Trustee Guidelines, and any other applicable procedures and orders of this Court and consistent with the proposed compensation set forth in the Engagement Letter and Statement of Work. KE Andrews' fixed fees pursuant to the Engagement Letter and Statement of Work (and any supplemental engagement agreements or statements of work subsequently approved in these cases) shall be subject to the standard of review set forth in section 330 of the Bankruptcy Code.
- 8. Notwithstanding anything to the contrary in the Application, the Engagement Letter, or the Statement of Work, KE Andrews will not charge the Debtors' estates for time spent preparing or reviewing any invoices or time records submitted in support of any fee application or monthly fee statement filed in these chapter 11 cases; *provided* that time spent on privilege analysis related to such fee applications or monthly fee statements may be compensable by the Debtors' estates; *provided*, *further* that KE Andrews shall not seek reimbursement from the Debtors' estates for any fees incurred in defending any of their fee applications in these chapter 11 cases.

- 9. To the extent the Debtors and KE Andrews enter into any additional engagement letters or statements of work, the Debtors will file such engagement letters or statements of work with the Court and serve such engagement letters or statements of work upon the U.S. Trustee, counsel for the Committee, and any party requesting notice under Bankruptcy Rule 2002. If any party objects to the additional services to be provided by KE Andrews within fourteen days of such new engagement letters or statements of work being filed and served, the Debtors will promptly schedule a hearing before the Court. All additional services will be subject to the provisions of this Order. To the extent no related timely objections are filed, such additional engagement letters shall be deemed approved pursuant to this Order.
- 10. In the event that, during the pendency of these chapter 11 cases, KE Andrews seeks reimbursement for any attorneys' fees or expenses, the invoices and supporting time records from such attorneys shall be included in the respective fee applications, and such invoices and time records shall be in compliance with the Local Rules and subject to any U.S. Trustee Guidelines and Court approval under the standards of sections 330 and 331 of the Bankruptcy Code, without regard to whether such attorney has been retained under section 327 of the Bankruptcy Code.
- 11. KE Andrews will review its files periodically during the pendency of these chapter 11 cases to determine whether any disqualifying conflicts or other circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, KE Andrews will use reasonable efforts to identify such further developments and will promptly file a supplemental declaration, as required by Bankruptcy Rule 2014(a).
- 12. KE Andrews shall use its reasonable efforts to avoid any duplication of services provided by any of the Debtors' other retained professionals in these chapter 11 cases, including Ernst & Young LLP.

22-10964-mg Doc 2598 Filed 05/09/23 Entered 05/09/23 14:03:50 Main Document Pg 22 of 97

13. The Debtors and KE Andrews is authorized to take all actions necessary to

effectuate the relief granted in this Order in accordance with the Application.

14. Notice of the Application satisfies the requirements of Bankruptcy Rule 6004(a).

15. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order

are immediately effective and enforceable upon its entry.

16. The terms and conditions of this Order shall be immediately effective and

enforceable upon its entry.

17. Notwithstanding any provision to the contrary in the Application, the Engagement

Letter, or the Statement of Work, the Court shall retain jurisdiction to hear and to determine all

matters arising from or related to implementation, interpretation, or enforcement of this Order and

KE Andrews' retention.

18. To the extent that there is any inconsistency between the Engagement Letter, the

Statement of Work, the Application, the Thompson Declaration, and this Order, the provisions of

this Order shall control.

19. This Court retains exclusive jurisdiction with respect to all matters arising from or

related to the implementation, interpretation, and enforcement of this Order.

New York, New York

Dated: , 2023

THE HONORABLE MARTIN GLENN CHIEF UNITED STATES BANKRUPTCY JUDGE

5

Exhibit 1

Engagement Letter



Ms. Jenny Fan Celsius Mining LLC 50 Harrison Street, Suite 209F Hoboken, NJ, 07030

Dear Ms. Fan,

K.E. Andrews ("KEA") appreciates the opportunity to assist in managing Celsius Mining LLC's ad valorem taxes for the 2022 and 2023 tax years. This letter agreement ("Agreement") outlines the terms and conditions of our engagement.

Engagement Scope

KEA will be responsible for the administration of Celsius Mining LLC's ad valorem taxes for properties owned or operated by Celsius Mining LLC or its subsidiaries or affiliates as of January 1, 2022 and January 1, 2023 (the "Properties") for the Tax Years 2022 and 2023. This service (the "Service") will include the preparation and filing of business personal property returns, negotiation of values, meeting with the Appraisal Review Board or Board of Equalization when necessary and securing proper tax statements covering the properties.

Engagement Period

January 1, 2023 through February 28, 2024.

Compensation

In consideration of this Service, it is agreed that you will pay KEA a flat fee for Tax Year 2022 and Tax Year 2023, in the monthly amounts listed in Exhibit A and Exhibit B. Payment is due thirty days from the invoice date. If for any reason, an invoice is more than thirty days past-due, the Service will automatically terminate.

Tax Year 2022: \$75,000Tax Year 2023: \$300,000

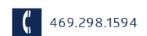
Additional properties acquired during the year that require our involvement will be added at the same fee structure as the assets that are part of this agreement. Abatements, exemptions, litigation defense, audits or consulting on additional projects will be invoiced at year-end based upon predetermined and documented amounts as mutually agreed upon between Celsius Mining LLC and KEA.

Limitation of Liability

KEA is not responsible for verifying, auditing, or otherwise ensuring the accuracy of data transmitted to KEA by the client. KEA will rely on client to provide complete, accurate and timely information; any additional tax, penalties or interest incurred resulting from incomplete, inaccurate or untimely information will be solely client's responsibility, except to the extent KEA has failed to perform under this agreement.

In any event, KEA will not be held financially responsible for any loss or damage in an amount greater than the compensation earned by KEA under this agreement. This agreement will be construed under the laws of the State of Texas.







This firm is regulated by the Texas Department of Licensing and Regulation, P. O. Box 12157, Austin, Texas 78711, 1-800-803-9202; www.license.state.tx.us/complaints.

If applicable, we also enclose a letter of authorization, which is required by the state of Texas. This authorization must be signed and returned in order for this firm to administer your taxes.

If the above arrangements are acceptable, please sign one copy of this letter and return at your convenience. We appreciate this opportunity to perform this tax service and strengthen our continual relationship. If you have any additional questions, please contact Ben Thompson at (469) 298-1594 or e-mail to bthompson@keatax.com.

Sincerely,

Ben Thompson

Vice President - Energy Services

K.E. Andrews & Company

Docusigned by:

Curis Furraro

Full Name: Chris Ferraro

Title: Authorized Signatory of Celsius Mining LLC

Date Signed: 3/6/2023





Exhibit A - 2022 Fee Schedule

	State	Location	Address	KE Andrews Fee
•	GEORGIA	DNN1-GA	2205 Industrial South Rd, Dalton, GA	25,000
	KENTUCKY	CAL1-KY	1035 Shar-Cal Rd, Calvert City, KY	25,000
	NORTH CAROLINA	MBL1-NC	155 Palmer LN, Marbe, NC	12,500
		MBL2-NC	155 Palmer LN, Marbe, NC	12,500
			TOTAL:	75.000

Payment Schedule

Payment #	Invoice Date	Due Date	Amount
1	1/1/2023	1/31/2023	6,250
2	2/1/2023	2/28/2023	6,250
3	3/1/2023	3/31/2023	6,250
4	4/1/2023	5/31/2023	6,250
5	5/1/2023	6/30/2023	6,250
6	6/1/2023	7/31/2023	6,250
7	7/1/2023	7/31/2023	6,250
8	8/1/2023	8/31/2023	6,250
9	9/1/2023	9/30/2023	6,250
10	10/1/2023	10/31/2023	6,250
11	11/1/2023	11/30/2023	6,250
12	12/1/2023	12/31/2023	6,250
		TOTAL	: 75,000

Exhibit B - 2023 Fee Schedule

State	Location	Address	KE Andrews Fee
GEORGIA	DNN1-GA	2205 Industrial South Rd, Dalton, GA	12,500
	DNN2-GA	2205 Industrial South Rd, Dalton, GA	12,500
	DNN3-GA	206 Boring Drive, Dalton, GA	25,000
	DGL	698 Brantley Blvd, Douglas, GA	25,000
	WPT	2131 Old W Point Rd, West Point, GA	25,000
KENTUCKY	CAL1-KY	1035 Shar-Cal Rd, Calvert City, KY	12,500
	CAL2-KY	1035 Shar-Cal Rd, Calvert City, KY	12,500
NORTH CAROLINA	MBL1-NC	155 Palmer LN, Marbe, NC	12,500
	MBL2-NC	155 Palmer LN, Marbe, NC	12,500
TEXAS	COT2	1939 FM 2119, Cottonwood, TX	12,500
	COT1	1939 FM 2119, Cottonwood, TX	12,500
	DETN-TX	8171 Jim Christal Road, Denton, TX	25,000
	GARDEN	6661 E. Highway 158 Garden City, TX	25,000
	REBEL	15135 State Highway 158 Garden City, TX	25,000
	STILES	13345 North State Highway 137 Big Lake, TX	25,000
	LINKEX	3535 N. Houston School Rd, Suite 200, Lancaster, TX	25,000
		TOTAL:	300.000

Payment Schedule

Payment #	Invoice Date	Due Date		Amount
1	1/1/2023	1/31/2023		25,000
2	2/1/2023	2/28/2023		25,000
3	3/1/2023	3/31/2023		25,000
4	4/1/2023	5/31/2023		25,000
5	5/1/2023	6/30/2023		25,000
6	6/1/2023	7/31/2023		25,000
7	7/1/2023	7/31/2023		25,000
8	8/1/2023	8/31/2023		25,000
9	9/1/2023	9/30/2023		25,000
10	10/1/2023	10/31/2023		25,000
11	11/1/2023	11/30/2023		25,000
12	12/1/2023	12/31/2023		25,000
			TOTAL:	300,000

Exhibit 2

Scope of Work

SCOPE OF WORK

KE Andrews ("KEA") will manage all aspects of the Celsius Mining LLC ("CELSIUS") ad valorem tax process including:

KEA will:

- Manage all aspects of **CELSIUS** ad valorem tax process for the properties below. This will include filing include renditions, allocation reports, negotiating values, filing and negotiating protests and processing tax notices and statements.
- KEA will involve **CELSIUS** personnel and representatives in the value negotiation process where appropriate to ensure that the most favorable values are secured.
- Services include work on taxes paid by **CELSIUS** that are not currently listed on the estimated fee schedule.
- Monitor developments in state and local tax law for areas where CELSIUS has or plans to have assets. Coordinate with
 appropriate CELSIUS personnel and advise on property tax issues that impact planning. Supply custom reporting for
 property tax management and web access to all source documents. Have periodic face-to-face meetings with the CELSIUS
 representatives and personnel regarding KEA performance and property tax opportunities related to acquisitions and
 divestitures.
- File all renditions in appropriate jurisdictions and work properties through the KEA system for value reduction opportunities.
- Negotiate values with appraisal districts and other taxing jurisdictions and obtain **CELSIUS** personnel input regarding valuation issues on a timely basis prior to appeal deadlines.
- Manage deadlines and file protests where necessary, attend and represent CELSIUS in all informal and formal appraisal review board hearings.
- Process/audit all tax notices in KEA system for verification and provide data for property tax accruals by jurisdictions.
- Process/audit all tax statements through the KEA system, summarize tax by jurisdiction and furnish to **CELSIUS** for timely payment.
- Represent **CELSIUS** at local and state meetings on property tax.
- Coordinate with governmental affairs to stay informed on changes in property tax laws and advise/evaluate impact on CELSIUS.
- Provide property tax planning for acquisitions, divestitures, budgeting and accrual needs.
- Our agreement covers tax year 2022 and 2023.





Exhibit 3

Thompson Declaration

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

	_)	
In re:)	Chapter 11
)	
CELSIUS NETWORK LLC, et al.,1)	Case No. 22-10964 (MG)
)	
	Debtors.)	(Jointly Administered)
)	•

DECLARATION OF BEN THOMPSON,
VICE PRESIDENT IN SUPPORT OF THE
DEBTORS' APPLICATION FOR ENTRY OF AN ORDER
(I) AUTHORIZING THE RETENTION AND EMPLOYMENT
OF KE ANDREWS AS PROPERTY TAX SERVICES PROVIDER
EFFECTIVE AS OF JANUARY 1, 2023, AND (II) GRANTING RELATED RELIEF

- I, Ben Thompson, hereby declare pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") as follows:
- 1. I am a Vice President of Mark Andrews & Company, a corporation registered in Texas doing business as KE Andrews ("KE Andrews"). I provide this declaration (this "Declaration") in support of the application (the "Application") for an order (the "Order") authorizing the above-captioned Debtors to retain KE Andrews as the property tax services provider to the Debtors, effective as of January 1, 2023, pursuant to the terms and conditions set forth in the Letter Agreement between the Debtors and KE Andrews dated March 6, 2023 and attached to the Order as Exhibit 1 (the "Engagement Letter") and that certain statement of work

The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

supplementing the Engagement Letter (the "Statement of Work"), a copy of which is attached to the Order as Exhibit 2.²

2. The facts set forth in this Declaration are based upon my personal knowledge, upon information and belief, and upon client matter records kept in the ordinary course of business that were reviewed by me or professionals of KE Andrews under my supervision and direction.

KE Andrews' Qualifications

- 3. KE Andrews and its professionals have extensive experience in delivering property tax services to companies, including financially distressed companies. KE Andrews has provided property tax support and administration including the review of assets, ledgers, and financials; filing of returns, appeals, and protests; advising on tax methodology and budgeting; and recovery of prior paid taxes. Over the course of their relationship with the Debtors, KE Andrews has developed the necessary background to provide the services in accordance with the terms of the Engagement Letter and the Statement of Work. Moreover, KE Andrews is a leader in state and local tax services across the country.
- 4. KE Andrews is familiar with the relevant financial information and other data maintained by the Debtors and are qualified and well-positioned to provide the services contemplated herein to the Debtors in an efficient and cost-effective manner. KE Andrews has experience providing state and local tax services to businesses in a chapter 11 environment, including in the liquidation of Compute North Holdings, Inc., a cryptocurrency mining company, the reorganization of Ultra Petroleum Corp., and the ongoing chapter 11 cases of Cineworld Group PLC.

² Capitalized terms used but otherwise not defined herein shall have the meanings ascribed to such terms in the Engagement Letter.

Services to be Provided

5. As set forth in further detail in the Engagement Letter and the Statement of Work, KE Andrews has agreed to provide certain tax services (the "Services") to the Debtors in connection with these chapter 11 cases. A description of each of the Services is summarized below and described fully in the Engagement Letter and the Statement of Work:³

A. Tax Compliance Services

a. 2022 Tax Year Services

- i. Compliance: Attendance of physical on-site inspections, preparation and filing of business personal property returns.
- ii. Tax Savings & Reductions: Reviewing assessments for correctness and fairness, preparation and filing of appeals, meeting informally with assessors for assessment negotiations, attending the formal Appraisal Review Board or Board of Equalization when necessary.
- iii. Administrative: Preparing accruals and budgeting; gathering, verifying and processing of property tax statements for timely payment by client.
- iv. The service will be limited to the three states and four locations listed in Exhibit 2 attached to the Order.

b. 2023 Tax Year Services

- i. Compliance: Attendance of physical on-site inspections, preparation and filing of business personal property returns.
- ii. Tax Savings & Reductions: Reviewing assessments for correctness and fairness, preparation and filing of appeals, meeting informally with assessors for assessment negotiations, attending the formal Appraisal Review Board or Board of Equalization when necessary.
- iii. Administrative: Preparing accruals and budgeting; gathering, verifying and processing of property tax statements for timely payment by client.

The summaries of certain terms of the Engagement Letter and Statement of Work herein are qualified in their entirety by reference to the provisions of the Engagement Letter and Statement of Work themselves. To the extent there is any discrepancy between the summaries contained in the Declaration and the terms of the Engagement Letter and Statement of Work themselves, the terms of the Engagement Letter and Statement of Work shall control.

iv. The service will be limited to the four (4) states and sixteen (16) locations listed in Exhibit 2 attached to the Order.

KE Andrews' Disinterestedness

- 6. Based on the connections check process that is described herein, to the best of my knowledge, information and belief, KE Andrews (a) does not hold or represent an interest adverse to the Debtors or their estates and (b) is a "disinterested person," as such term is defined in section 101(14) of title 11 of the United States Code (the "Bankruptcy Code"), as required under section 327(a) of the Bankruptcy Code. KE Andrews performed an extensive review of all current clients and previous engagements for the past three years and found no meaningful conflicts involving the Debtors or Parties in Interest. As part of this process, KE Andrews reviewed three years of engagement agreements for any potential conflicts. Further, KE Andrews distributed the list of Parties in Interest to the Vice President of each of their departments to check individually for potential conflicts. KE Andrews identified four individuals and one corporate entity of interest—all of which were identified to result from a current client engagement with a subsidiary of U.S. Data Mining Group, Inc. (d/b/a US Bitcoin Corp.), TZRC King Mountain, LLC. References to the aforementioned potential conflicts are indicated in the results of the connections checks in Exhibit 4 to the Order. To the best of my knowledge, information, and belief, KE Andrews' retention is not prohibited or restricted by Bankruptcy Rule 5002. Accordingly, I believe that KE Andrews is eligible for retention by the Debtors under section 327(a) of the Bankruptcy Code.
- 7. As of the Petition Date, KE Andrews was not owed any money by the Debtors in respect of services rendered by KE Andrews either prior to or following the Petition Date.

Professional Compensation

- 8. KE Andrews intends to charge the Debtors fees for the Services, with KE Andrews' fees and expenses relating to work for the Debtors to be included in KE Andrews' fee applications, as set forth in the Engagement Letter and Statement of Work and summarized below.
- 9. Provision of the Services pursuant to the Engagement Letter will be provided for a fixed fee of (a) \$75,000.00 for services related to the 2022 Tax Year, and (b) \$300,000.00 for services related to the 2023 Tax Year. KE Andrews charges a flat fee of \$25,000 per location where the Debtors' assets are kept. Where the Debtors keep two sets of assets in the same location, the charge of \$25,000 is split into two equal amounts of \$12,500.
- 10. KE Andrews' fees are exclusive of taxes or similar charges, as well as customs, duties, or tariffs imposed in respect of the Services, all of which the Debtors shall pay.
- 11. The rate structure that KE Andrews will use in these chapter 11 cases are the same that KE Andrews uses in similar matters regardless of whether a fee application is required and reflect the normal and customary billing practices for engagements of this complexity and magnitude. After discussions and arm's-length negotiations with the Debtors, I believe that the Fee Structure is reasonable, market-based and designed to compensate KE Andrews fairly for its work.
- 12. KE Andrews intends to apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with these chapter 11 cases, subject to the Court's approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the U.S. Trustee Guidelines, and any other applicable procedures and orders of the Court.

Certain Other Terms of the Engagement

- 13. KE Andrews' provision of Services to the Debtors is contingent upon this Court's approval of each term and condition set forth in the Engagement Letter and Statement of Work.
- 14. Copies of the Engagement Letter and Statement of Work are submitted with this Declaration for Court approval.⁴ KE Andrews' provision of Services to the Debtors is contingent upon the Court's approval of each term and condition set forth in the Engagement Letter and Statement of Work.
- 15. KE Andrews will use its reasonable efforts to work cooperatively with the Debtors' other professionals, including Ernst & Young LLP, to integrate and not duplicate any respective work performed by those professionals on behalf of the Debtors.
- 16. KE Andrews has not shared or agreed to share any of its compensation in connection with this matter with any other person, other than the partners, principals, and employees of KE Andrews.

To the extent that this Declaration and the terms of the Engagement Letter and Statement of Work are inconsistent, the terms of the Engagement Letter and Statement of Work shall control.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of our knowledge, information, and belief.

Dated: May 9, 2023 Respectfully submitted,

/s/ Ben Thompson

Ben Thompson

Vice President, KE Andrews

Exhibit 4

Parties in Interest Connections Checks

22-10964-mg Doc 2598 Filed 05/09/23 Entered 05/09/23 14:03:50 Main Document Pg 39 of 97

Potential Connections or Related Parties

Current and Former Clients of KE Andrews and/or its Affiliates U.S Data Mining Group, Inc. (d/b/a US

U.S Data Mining Group, Inc. (d/b/a US Bitcoin Corp.) Asher Genoot Joel Block Matt Prusak Mike Ho

¹ This stems from a current client engagement with subsidiary TZRC King Mountain, LLC.

Exhibit 5

Potential Parties in Interest

Schedule 1

Parties in Interest

List of Schedules

1(a) Custody Ad Hoc Group 1(b) Bankruptcy Examiner and Professionals 1(c) Bankruptcy Judges and Staff 1(d) Debtors' Retained Bankruptcy Professionals 1(e) Other Bankruptcy Professionals 1(f) Contract Counterparties 1(g) Counsel to Former Executives 1(h) Debtors and Current and Recent Entities Affiliated with the Debtors 1(i) Directors and Officers 1(j) Fee Examiner and Professionals
1(c) Bankruptcy Judges and Staff 1(d) Debtors' Retained Bankruptcy Professionals 1(e) Other Bankruptcy Professionals 1(f) Contract Counterparties 1(g) Counsel to Former Executives 1(h) Debtors and Current and Recent Entities Affiliated with the Debtors 1(i) Directors and Officers
1(c) Bankruptcy Judges and Staff 1(d) Debtors' Retained Bankruptcy Professionals 1(e) Other Bankruptcy Professionals 1(f) Contract Counterparties 1(g) Counsel to Former Executives 1(h) Debtors and Current and Recent Entities Affiliated with the Debtors 1(i) Directors and Officers
1(d) Debtors' Retained Bankruptcy Professionals 1(e) Other Bankruptcy Professionals 1(f) Contract Counterparties 1(g) Counsel to Former Executives 1(h) Debtors and Current and Recent Entities Affiliated with the Debtors 1(i) Directors and Officers
1(f) Contract Counterparties 1(g) Counsel to Former Executives 1(h) Debtors and Current and Recent Entities Affiliated with the Debtors 1(i) Directors and Officers
1(f) Contract Counterparties 1(g) Counsel to Former Executives 1(h) Debtors and Current and Recent Entities Affiliated with the Debtors 1(i) Directors and Officers
1(h) Debtors and Current and Recent Entities Affiliated with the Debtors 1(i) Directors and Officers
1(h) Debtors and Current and Recent Entities Affiliated with the Debtors1(i) Directors and Officers
1(j) Fee Examiner and Professionals
1(k) GK8 Top 20 Vendors
1(1) Institutional Customers
1(m) Insurance Underwriters and Brokers
1(n) Landlords
1(o) Legal Matters and Litigants
1(p) Non-Bankruptcy Advisors and Ordinary Course Professionals
1(q) Entities and Individuals Related to Notices of Appearance and Pro Hac Vice Admissions
1(s) Potential Bidding Parties 1(t) Retail Customers
1(t) Retail Customers 1(u) Significant Equity Holders
· · · · · · · · · · · · · · · · · · ·
 1(v) Taxing Authority/Governmental/Regulatory Agencies 1(w) U.S. Trustee Personnel for the Southern District of New York
1(x) UCC Members and Other UCC Professionals
1(y) Utilities
1(z) Vendors.
1(aa) Known Affiliates – JV
1(bb) Ordinary Course Professionals

Schedule 1(a)

Custody Ad Hoc Group

Anderson, Jan Audeh, Ramzi

Banda, Santosh Praneeth

Benator, Ilene Bierbaum, Cheryl Bradley, Frank Malcom

Butryn, Robert K. Calderone, Anthony Castillo, Gilbert

Chan, Allison

Cherktyek Consulting, LLC

Chiakulas, John Cifani, Michael

Crespo, Frank

Dimetros, Jonandre Dreikosen, Stephen

Dreikosen, Stephen

Fikar, Thomas Dean

Frederick, Paul

Gasso, Julius Gilmore, Andrew

Griffin, Sargam Petra

Guillo, Adrien

Gurazada, Lakshmi Sai Lalitha

Haddad, Ghassan

Huang, Hsuan Yao

Lebor, Christine

Lindsay, Jacob

Little, David

Mansour, Ashley

McLain, Karen

Ralbovsky, Yanxing

Reyes, Eduardo

Reyes, Marino

Richardson Jr., Harry B.

Robinson, Craig

Salyards, Jedidiah A.

Saunders, William

Schmeizer, Scott

Singer, Michael

Singh, Roshandip

Smith, Jason

Smith, Laura Dronen

Stearns, Aaron

Tuan, Joey

Turner, Elvin R.

Urbano, Melinda

Vejseli, Veton

Wong, Calvin

Yadav, Rishi Rav

Schedule 1(b)

Bankruptcy Examiner and Professionals

Huron Consulting Services LLC Jenner & Block LLP Shoba Pillay

Schedule 1(c)

Bankruptcy Judges and Staff

Beckerman, Lisa G. Chapman, Shelley C. Drain, Robert D. Garrity, James L., Jr. Glenn, Martin Jones, David S. Lane, Sean H. Mastando III, John P. Morris, Cecelia G. Philip Bentley Wiles, Michael E Anderson, Deanna Barajas, Andres Jennifer Pollan Julia Bonnell Slemmer, Daniel Ziesing, "Frances" Annie

Schedule 1(d)

Debtors' Retained Bankruptcy Professionals

Alvarez & Marsal Centerview Partners Kirkland & Ellis LLP Latham & Watkins LLP A.M. Saccullo Legal, LLC Fischer (FBC & Co.) Ernst & Young LLP Stretto

Schedule 1(e)

Other Bankruptcy Professionals

C Street Advisory Group
Brown Rudnick LLP
Deloitte & Touche LLP
Elementus
Houlihan Lokey
Kroll Restructuring
M-III Partners, LLC
Pepper Hamilton LLP
Perella Weinberg Partners
KE Andrews
Anderson LLP
Togut, Segal & Segal
Willkie Farr & Gallagher LLP
Paul, Weiss, Rifkind, Wharton & Garrison LLP

Schedule 1(f)

Contract Counterparties

2nd Market

Bank Hapoalim

Bits of Gold LTD

Blockdaemon Inc.

Explorium Ltd.

Guberman Consulting

Hamilton's Reserve Inc.

Ibrahim, Daniel

IOTA Stiftung (IOTA Foundation)

Kirobo Ltd.

Maven Digital Ltd

Niki GA Management and Maintenance Ltd

Noet Aviv Ltd

Oobit Technologies Pte. Ltd

Prosegur Custodia De Activos Digitales S.L.U.

ProxiBit

Reblonde Public Relations

Simon, Elie

SolidBlock Inc

Tezos Foundation

Tromer, Eran

Vast Bank, National Association

ZoomInfo Technologies

Schedule 1(g)

Counsel to Former Executives

Cadwalader Wickersham & Taft Paul Hastings LLP

Schedule 1(h)

Debtors and Current and Recent Entities Affiliated with the Debtors

Celsius EU UAB (Lithuania)

Celsius KeyFi LLC

Celsius Lending LLC

Celsius Management Corp

Celsius Mining IL Ltd

Celsius Mining LLC

Celsius Network Europe d.o.o. Beograd (Serbia)

Celsius Network IL Ltd. (Israel)

Celsius Network Limited (UK)

Celsius Network LLC

Celsius Networks Lending LLC

Celsius Operations LLC

Celsius US Holding LLC

Celsius US LLC (Formerly Celsius Money)

KN Media Manager, LLC

Schedule 1(i)

Directors and Officers

Albert, David

Alisie, Adrian

Ayalon, Amir

Ayalor, Amir

Barse, David

Barwick, Christy

Beaudry, Jeremie Robert

Bentov, Tal

Blonstein, Oren

Bodnar, Guillermo

Bolger, Rod

Carr, Alan Jeffrey

Cohen-Pavin, Roni

Denizkurdu, Aslihan

Deutsch, Ron

Dubel, John Stephen

Fan, Jiayi "Jenny"

Ferraro, Chris

Goldstein, Nuke

Holert, Patrick

Kleiderman, Shiran

Konduru, Subramaniam Vijay

Lawlor, Quinn

Leon, S. Daniel

Mashinsky, Alex

Mayerfeld, Mark

Nadkarni, Tushar

Nathan, Gilbert

Ramos, Trunshedda W.

Sabo, Ron

Schreiber, Adam

Shalem, Yaron

Sunada-Wong, Rodney

Tosi, Laurence Anthony

Van Etten, Frank

Schedule 1(j)

Fee Examiner and Professionals

Delaware ADR, LLC Godfrey & Kahn, S.C. Sontchi, Christopher S.

Schedule 1(k)

GK8 Top 20 Vendors

10Bis

Daniel Ibrahim

DoiT International

Elie Simon

Eran Tromer

G. E. Ehrlich (1995) LTD.

Israel Innovation Authority

Kost Forer Gabbay & Kasierer

Michael Cimo

Movilei Hovalot

Neot Aviv

Shufersal

Techen

Tel Aviv Municipality

Xtra Mile Ltd

Yehuda Sharfi

YHM Technology LTD

Schedule 1(1)

Institutional Customers

168 Trading Limited Folkvang SRL

Akuna Digital Assets LLC Fractal

Alameda Framework - Maple

Alameda Research Ltd Future Technology Investment

Amber - Maple Galaxy

Amber Technologies Limited Galaxy Digital LLC

Anchorage Hold LLC Gemini

Anchorage Lending CA LLC

Antalpha Technologies Limited

AP CAPITAL ABSOLUTE RETURN

Genesis Global Capital LLC

Grapefruit Trading LLC

GSR Markets Limited

FUND Harrison Opportunity III Inc.

AP Capital Investment Limited HAS Futures LLC

Auros Tech Limited Hehmeyer LLC

Auros Tech Limited - Maple Hehmeyer Trading AG

B2C2 LTD Hodlnaut Pte. Ltd.
Babel Holding Limited HRTJ Limited

B-Brick Inc Intership Limited
BCB Prime Services Limited Intership LTD

BCB Prime Services Limited Intership LTD
BCRS2 LLC Iterative OTC LLC

Belleway Ltd

BK Coin Capital LP

JKL Digital Capital Limited

JSCT Hong Kong Limited

BK Coin Capital LP JSCT Hong Kong Limited
Blockchain Access UK Ltd JST Systems LLC

Blue Fire Capital Europe Cooperatief JUMP Trading

CEX IO LTD Keyrock SA
CMS Holdings LLC Kohji Hirokado
Coinbase Credit Kronos Holdings

Core Scientific Inc LedgerPrime DAO Master Fund LP Cumberland DRW LLC Liquibit USD Market Neutral Arbitrage

Dexterity Capital LP Fund

Digital Asset Funds Management Pty Ltd

Liquidity Technologies LTD

Digital Treasures Management PTE Ltd LUOJI2017 Limited
Diversified Alpha SP Marquette Digital

Druk Holding and Investments

Matrix Port Technologies Limited

Dunamis Trading (Bahamas) Ltd Memetic Capital LP

Dunamis Trading III Ltd Menai Markets Ltd.

DV Chain LLC Mike Komaransky

Enigma Securities Limited Mountain Cloud Global Limited

Equities First Holdings Nascent GP Inc FalconX Limited Nascent LP

Fasanara Investments Master Fund New World Holdings

Flow Traders BV

Nickel Digital Asset Fund SPC Digital Asset Arbitrage SPC Institutional Nickel Digital Asset Master Fund SPC -Digital Factors Fund SP NYDIG Funding LLC

OILTRADING COM PTE LIMITED Onchain Custodian Pte Ltd OPTIMAL ALPHA MASTER FUND LTD

OSL SG PTE LTD

Outremont Alpha Master Fund LP Parallel Capital Management Limited

Pharos Fund BTC SP Pharos Fund Eth SP Pharos Fund SP

Pharos Fund SPC
Pharos USD Fund SP

Plutus21 Crypto Fund I LP

Point95 Global

Power Block Coin LLC

Prime Trust

Profluent Trading Inc

Profluent Trading UK Limited

QCP Capital PTE LTD

Radkl, LLC

Red River Digital Trading LLC

Reliz LTD

Roy Niederhoffer

SandP Solutions Inc

Scrypt Asset Management AG

SEBA Bank AG

Siafu Capital

Simplex

Symbolic Capital Partners Ltd

Tagomi Trading LLC

TDX SG Pte Ltd

Tether International Limited

Three Arrows Capital Ltd

Tower BC Ltd

Tower Research Capital

Transfero Brasil Pagamentos SA

Trigon Trading Pty LTD

TrueFi

Trustoken Inc Ultimate Coin Vexil Capital Ltd Weave Markets LP

Wincent Investment Fund PCC Ltd

Wintermute - Maple Wintermute Trading Ltd Wyre Payments Inc ZeroCap Limited

Schedule 1(m)

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Amtrust Underwriters, Inc on behalf of

Associated Industries Insurance Company, Inc.

ANV Insurance

Atlantic Insurance

Ayalon Insurance Company

Crum and Forster Specialty Insurance Company

Evertas Insurance Agency LLC

Falvey Insurance Group

Hudson Insurance Group

Indian Harbor Insurance Company

Lloyds of London

London

Markel Insurance

Marsh

Menora Mivtachim Group

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Relm Insurance LTD

Republic Vanguard Insurance Company

Sentinel Insurance Company

Starstone Insurance

United States Fire Insurance Company

USI Insurance Services, LLC

Zurich Insurance Group

Schedule 1(n)

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Desks & More
Industrious
New Spanish Ridge
Regus
SJP Properties

Schedule 1(o)

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Rao, Adelaide Martin, Daniel

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Fisher, Mark Plutus21 Blockchain Opportunities Fund I
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Guild, Benjamin Sousa, Nelson Dos Santos De Guo, Yi Meng Stanley, Chad

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Coan Payton & Paine Courtney Burks Steadman Cred Inc. Liquidation Trust Degirolamo, Anthony J. Dickinson Wright PLLC Duane Morris LLP EMCO Technology Emil Pilacik, Jr.

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Carpenter, LLP Mclean, Stuart

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Missouri Securities Division

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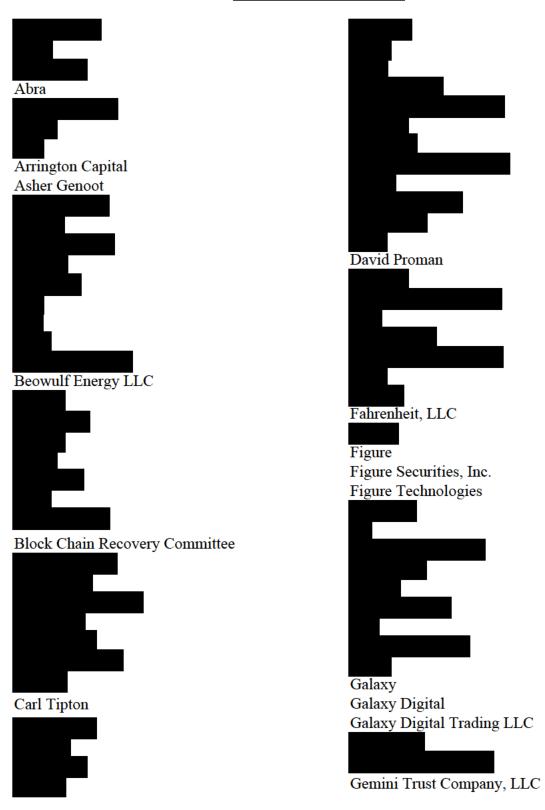
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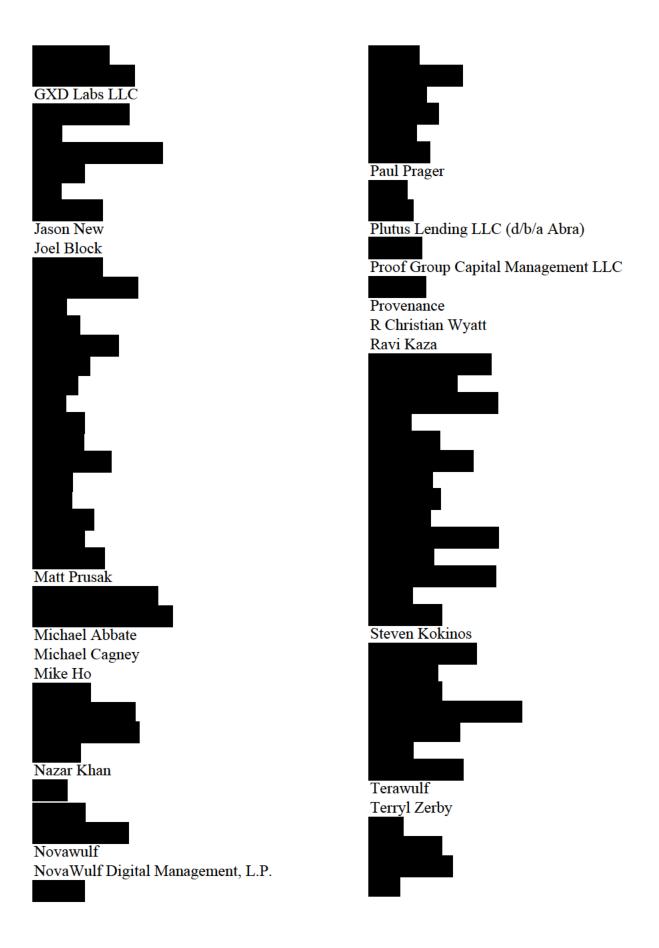
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Schedule 1(s)

Potential Bidding Parties





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US Bitcoin Corp.

Van Eck Absolute Return Advisers Corporation



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Abeliuk, Eduardo Araújo, João Pedro

Abuvala, Ravi Ryan Ariel Ceja

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Adam Kryskow
Adam, Alexander
Adams, Darryl Thomas
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Ashizaki, Yuki
August, Lucia Kim
August , Lucia Kim
August , Martin
Backhausen, Martin

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Al Khoori, Mohamed Yousif Ahmed H

Baer, Matthew David

Alain Bonvecchio Baggenstos, Thomas Stephan

Alblooki, Noora

Bailey, Christoher

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Pailey, Laramy, Daysles

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Alfred Bokhour Baker, Dominic John
Ali, Khaleef Baker, William Harold

Ali, Yanush Balazs Lesko

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Allen-Narker, Rosalind
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Alshehhi, Sultan Bartholf, John David AltCoinTrader (Pty) Ltd Bartlett, Chris

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Bauman, Simon

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Amaro, Johnny Bedard, Craig

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Benfanti, Michael Frederick

Benjamin Julian Dame

Andari Co Ltd

Andrews, Nik

Andrianakos, Fotis

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Bennett, Danyal

Benotsch, Alan

Berg, Henry Guyer

Bergman, Devon Aaron

Berne Loh Tai Yuan
Berrada, Amin
Bertsch, Kirk
Brue, Chad
Brue, Chad

Betancourt, Leopoldo Brunner, Hannes Oskar

Beyer, Richard William

Bryan Perl

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Bugeja, Paul

Biao Shou

Buono, Ian

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BJ Investment Holdings, LLC
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Blackthorne, Jordan

Byrd, Jeffery L

Block, Michael Henry
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Bnk To The Future

Bnktothefuture

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Cadwell, Charles

Boari, Francesco

Caj Krogh Holding Aps

Boari, Francesco

Caj Krogn Holding Aj

Bofilis, Dimosthenis

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Campos, John JR

Bolger, Marilyn

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Bosman, Andre Carter, Luke Armstrong

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Bradbury Jr, Josh Douglas Casal, Gerardo De La Caridad

Braibant, Olivier Castillo, Ryan
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Brechtl, Marques Celeste, Beth
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Christiansen, Robert Nathan

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Chulamorkodt, Natakom Chung, Ting Kong Terence

Church, Legacy City Chvalek, Jirka Cipolloni, Mark J Claessens, Cris Clarence Thomas Clark, Nicholas Clark, Scott Clint Worden

Cochran, Peter Mckinney

Coffey, Matthew

Coache, Philippe

Cohen Pavon, Roni Coin Meester B.V. Coinmerce BV Cole, John Cole, Joshua Coleman, Rasan A

Collins, Cade Alexander Walker

Collins, Nic

Conklin, Jennifer Walter Conlin, Jon Collins

Connolly, Thomas Joseph

Cook, Daniel Corp, Prasine

Corporation, Stellence Cort Kibler-Melby Costa, John Côte, Damien

Courtney, Tod Andrew

Covario AG

Coward, Martin John

Cowen, Clint Crab, Marijke

Craig Wilson Mcgarrah Iii

Cromack, Brendan Crosby, Daniel Lee Croucher, Paul

Cruz, Edmond Harada Cruz, Joshua Boda

Crypto10 SP -Segregated Portfolio of Invictus Capital Financial Technologies

SPC

Cumenal, Pierre Cura, Nicolas Curran, Ryan Custódio, João Dailey, Jonathan Damp, Steven Charles

Dan, Claudia Dan, Flaviu Dancs, Douglas Dang, Phuoc Trung Daniel Miller

Danz, James William Darby, Thomas

Darschewski, Kenneth Edward

Davey, Joseph David Anthony Sims David Arie Schneider David Carl Lindahl David Dennis

David Fahrney David Jeffries David Little Davis Chan Eduardo Sy Jr Buenviaje

Davis, Otis Egnet, Eric

Davison, Daniel Carson Eigenberg-Gordon, Marlee

Decamp, Ryan Alan El Achkar, David

Deferred 1031 Exchange, LLC

Dekker, Barbara

Dekker, Carlos C

Delargy, Colin C

Deleon, Michael A

Demirtas, Ali

Deshotels, Kerry L

Eller, Phillip Brian

Ellington, Brian

Elshafei, Ashraf

Elwell, Daniel Robert

Eng Chuan, Liew

Engelin, Peter

Eriks, Dennis

Dezfuli-Arjomandi, Arman Ahmad Etzold , Derrick Wayne

DGL INVESTMENTS LLC Fagan, Peter

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Dhiraj, Mandeep Farnsworth, Darren Scott
Dias Malayev Farpella, Kevin Ray
Didier Pawlicki Farr, Nicholas

Difiore, Thomas Albert

DiFiore ASA Irrevocable GST Trust

Fay, Christopher Derrick

Feintisch, Adam Michael

Difiore TSA Irrevocable GST Trust Fertik, Michael Benjamin Selkowe

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Dipaolo, William Richard Finley, Patrick Westall

Dixon, James Fisher, John
Dixon, Simon Fite, Jacob Benjamin

Dobrajc, Rok FL3XX Gmbh
Don Hosea Smith Fletcher, Brett

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Four Thirteen LLC

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Four Thirteen Llc

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Druk Holding & Investments Limited - Franklin Kashner

Druk Project Fund Fraser, Daniel DSCA44 LLC Freedman, Paul

Duffy, Jamie Fuller, Christopher Wayne Dum, Joseph Futuris Capital Inc

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Dunnett, Darren

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Global Regency Limited

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Holt, Travon

Holzhauer, Kyle Michael

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Huang, Gavryelle Xingbe

Huang, Tak Huang, Xue Wen Hughes, Gary Hughes, Stephen

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Matthews, Andrew Matthews, Lee

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Plutus21 Blockchain Opportunities II SP

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Shar, Stephen Phillip Shawn Steven Steinborn Sheehan, Todd Michael

Shekhter, Dina

Shepherd, Lloyd Thomas Shriver, Damien Jay Sidibe, Aissata Sigle, Manfred Simard, René-Marc Simonsen, Robert

Simov, Svetoslav Singh, Balbahadur Sirjoo, Jitindra Wayne

Siwik, Robert Skrocki, James A Slater, Brian Thomas Slater, Glen Brian

Sleeper Hill Investments LLC

Sleeper, Richard Daniel Sleeping1 LLC

Smith, Bob Smith, Daniel W Smith, David Silva Smith, Nelson Courtney

Smith, Ralph

Snowman, Michael J Solyom, Andrew Sommer, Michael Sondhi, Tarun

Souders, Jack Trayes Soulier, Matthew Frost

Southgate Superannuation Pty Ltd

Spain, Betty J Spain, Court W Speterson Rd LLC

Spriggs, Leeton Sprinkle, David Srisaikham, Palita Stapleton, Paul

Stefanski, John Steger, Reinhold Stein, Jason

Steinberg, Michael

Steinborn, Steven Harold

Stephen Hawkins Stephenson, Cecil Steven Thayer Spiller Stevens, Ashleigh Stevens, Daron Robert Stevenson, Nicholas Stewart, Russell Garth

Stjohn, Sean

Stock, Jr., Darrell Lee

Stolle, Diane

Stringer, Douglas Ross

Strobilus LLC Sublett, Sandra

Suckno, Keith Michael Summers, Adam Neal

Sun, Siqi

Suskind, Joseph Sutedjo, Juwono Sutfin, Miller Sutton, Richard Sutton, Sebastian Sweeney, David Swyftx Pty Ltd Sypniewski, Christian Taiaroa, Keri David Taibi, Charlie

Tall Tree Consulting LLC Tam II Holdings LLLC

Tan, Richard Tan, Yan

Tanaka, Colleen Takeko Tanner, Delbert Hodges

Tap Root, LP Tarek Rajab Pacha Terence Foo Terry Parker

Thayer, Craig William

The Anna Pistey Family Trust

The CAEN Group LLC

The Kevin Batteh Trust The KNL Family Trust

The MSL Family Trust Thomann, Michael John

THOMAS DIFIORE CHILDRENS GST

INVESTMENT IRRV TR

Thomas Findlan Thomas Foo Thomas Schach

Thomas, Michael Anthony Thornton, William Arthur Timothy Hiu Ki Lam Tincher, Steven Jess

Tirupattur Narayanan, Swathi Lakshmi

Tobias, Scott Jeffrey Trahan, Ryan Michael Tran, Anhminh Le Transparencyx LLC Trebtow, Jens

Tremann, Christopher Ernest

Trent Johnson Trucksess, Cory Trundy, Cory Lane

Truschel, Sante Kundermawan Arien

Trussell, Mark
Tsai, Jonathan P
Tsang, Kwan Ming
Tsang, Wai Nam
Tsonis, Con
Tuganov, Ignat

Turpin, James Phillip Turtle, Ryan Michael Tychalski, George Tyler, Craig Edward Ubuntu Love Pty Ltd

Ughetta, Mark Richard Ulrey, Renard Umar Yusuf Girei Umesh Balani Untermeyer, Ricky Uppheim, Kristoffer Urata-Thompson, Harumi Ustymenko, Vadym Valdes, Stephen

Valenzuela, Daniel Anthony

Valkenberg, Renaud Van De Weerd, Eugene Vance, Shawn Dylan Vanhoose, Derek Paul

Vault12, Inc Vegancuts Inc. Vendrow, Vlad Venema, Wim Verheyen, Kenneth Vetsch, Richard Vidmar, Ziga

Villinger, Christopher Vincent, Carolyn Margaret

Vivar, Emmanuel Vivas, Rafael Vladimir Aneychik Vladislav Adzic Vozzo, Mark Joseph Wade, Ryan Kenneth Wagner, Thomas Nichols

Walbeer Singh, Balwinder Singh

Walcott, Robert Walker, Raphael Walkey, Thomas Wang, Feiting Wang, Yidi

Wangler, Mason Christian

Watkins, Matthew Wator, Wojciech

Weimert, Bradley Thomas

Weiss, Allen Robert Weiss, Christoph Welby, Caitlin Wells, Jason Wendling, Vincent

Wesley Geunhyuk Chang

West, Darren Westhof, Tonia Wexler, Kevin Jay Wheeless, Daniel

White, Brendan Battaglia

White, David Whittlinger, Ryan Wielzen, Fons

Wierman, Duncan Craig Wierzbowski, Radoslaw Lech

Wilcox, Waylon J
William M Rogers
Williams II, Robert
Williams, Brendan
Williams, Charles
Williams, Charles W.
Williams, Paul
Williamson, Hiram
Wing Hong Lai
Wiseman, Timothy
Witkin, Daniel

Wolstenholme, MacGregor Woltzenlogel Paleo, Bruno

Wong, Eric Flores Wong, Jason Woo, Ken

Wolf, Cody Lee

Woodward, Laurie Woolsey, Jonathan Wright, Christopher Wright, Timothy Wu, Xinhan

Xiao, Ling

Yang, Yen-Huoy Yao, Mark

Yarwood, Darren G Yates-Walker, Josh Oisin

Yeung, Tak H Yoon, Tera Sahyun Yoon, Andrew Young, John Martin Young, Rudolph Paul Young, Timothy Shannon

Younts, David

YU, BYUNG DEOK

Yu, Jenny

Yves Daniel Diserens
Zaharieva, Katerina
Zahra, Carmelo
Zarchi, Meir
Zaryn Dentzel
Zhang, Kevin
Zhang, Qinghua
Zhang, Xi
Zhao, Tianqi
Zhou, Jimmy
Zhou, William

Zhong, Jimmy Zhou, William Ziglu Limited Zijlstra, Fayce

Zimmermann, Oliver Zipmex Asia Pte Ltd. Zwick, Matthew James

Zygas, Viktoras

冰玉 梁

Schedule 1(u)

Significant Equity Holders

Advanced Technology Fund XXI LLC

Altshuler ShahamTrusts Ltd

Artus Capital GmbH & Co. KGaA

Barse, David

BNK to the Future

Bui, Dung

BullPerks BVI Corp

Caisse de dépôt et placement du Québec

Carter, William Douglas CDP Investissements Inc.

Connolly, Thomas Craig Barrett

Craig Barrett Andersen Invest

Luxembourg S.A. Spf Cruz Caceres, Juan

European Media Finance Ltd Fabric Ventures Group Sarl

Gialamas, John

Gumi Cryptos Capital LLC

Heliad Equity PartnersGmbH & Co.

KGaA

Hoffman, David Intership Ltd Isaias, Estefano JR Investment Trust

Jubayli, Jad Kazi, Ylan

Knuth Walsh, Sandra Kordomenos, James

Lamesh, Lior Mauldin, Alan L. Mauldin, Michelle E. Mowry, Michael Pistey, Robert Remen, Yaron Shamai, Shahar

Tether International Ltd tokentus Investment AG

Tran, Anhminh Treutler, Johannes

WestCap Celsius Co-Invest 2021, LLC

WestCap Group

WestCap SOF Celsius 2021 Aggregator,

LP

WestCap SOF II IEQ 2021 Co-Invest, LP

Schedule 1(v)

Taxing Authority/Governmental/Regulatory Agencies

Alabama Securities Commission

Alaska Division of Banking & Securities

Arkansas Securities Department

Autorite Des Marches Financiers (AMF) -

Canadian Securities Administrators

California Department of Financial

Protection and Innovation

Commodity Futures Trading Commission

Commonwealth of Massachusetts Office

of The Attorney General

Commonwealth of Massachusetts

Securities Division

District of Columbia Department of

Insurance, Securities and Banking

Financial and Consumer Affairs Authority

Financial Conduct Authority

Georgia Office of Secretary of State

Securities & Charities Division

Gibraltar Financial Services Commission

Hawaii Department of Commerce and

Consumer Affairs

Illinois Securities Department

Kentucky Department of Financial

Institutions

Minnesota Attorney General Office

Minnesota Department of Commerce

Mississippi Secretary of State Office

New Hampshire Bureau of Securities

Regulation

New Jersey Bureau of Securities

New Jersey Office of The Attorney

General

North Carolina Department of The

Secretary of State

Office of The Attorney General of

Missouri

Office of The Montana State Auditor

Office The Attorney General of West

Virginia

Pennsylvania Bureau of Securities

Compliance and Examinations

Pennsylvania Department of Banking and

Securities

South Carolina Office of The Attorney

General

South Dakota Division of Insurance

Securities Regulation

State of California Department of Justice

Public Inquiry Unit

State of Idaho Department of Finance

State of New York Office of The Attorney

General, Division of Economic Justice

State of Oklahoma Department of

Securities

Tennessee Department of Commerce and

Insurance Financial Services Investigation

Unit

Texas State Securities Board

The Ontario Securities Commission (The

OSC)

U.S. Department of Treasury

United States Department of Justice

United States Securities and Exchange

Commission

Washington State Division of Securities

Schedule 1(w)

U.S. Trustee Personnel for the Southern District of New York

Abriano, Victor

Arbeit, Susan

Bruh, Mark

Cornell, Shara

Gannone, James

Higgins, Benjamin J.

Joseph, Nadkarni

Masumoto, Brian S.

Mendoza, Ercilia A.

Moroney, Mary V.

Morrissey, Richard C.

Ogunleye, Alaba

Rodriguez, Ilusion

Schwartz, Andrea B.

Schwartzberg, Paul K.

Scott, Shannon

Sharp, Sylvester

Tiantian, Tara

Velez-Rivera, Andy

Vescovacci, Madeleine

Wells, Annie

Zipes, Greg M.

Allen, Joseph

Black, Christine

Harrington, William K.

Leonhard, Alicia

Penpraze, Lisa

Riffkin, Linda

Schmitt, Kathleen

Van Baalen, Guy A.

Schedule 1(x)

UCC Members and Other UCC Professionals

Andrew Yoon
Coco, Christopher
Keith Noyes
Robinson, Mark
Scott Duffy
Thomas DiFiore
Warren, Caroline
Kroll Restructuring Administration LLC
Gorintzky & Co.
M3 Advisory Partners, LP
Selendy Gay Elsberg PLLC

Schedule 1(y)

Utilities

AT&T

Comcast

Cox Business

EE Limited

Giffgaff

Google Fiber

Hypercore Networks, Inc.

Lightpath Fiber

Lumen

Ring Central Inc.

Spectrum Enterprise

Verizon Wireless

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Vendors

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Alaska Air
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192 Business Experian
Alchemiq

221B Partners
Alex Fasulo, LLC
3 Verulam Buildings
Algo Adtech Ltd.
4imprint
AlgoExpert

9Beach Latin American Restaurant LLC Alitalia
A Georgiou and Co LLC AlixPartners LLP

A. Kfir holdings

Allianz Global Assistance

A1 Express Allied Universal
A23 Boutique Hotel Aloft Hotel

A24 Limited ALPHA Events Limited

a2e AlphaGraphics
Abacus Altsholer benefits

Abacus Labs Inc

ABF Freight Amazon

Acrion Group Inc. American Airlines

Acxiom LLC American Arbitration Association
Ada Support Inc. American Family Connect Property and
Casualty Insurance Company

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Adobe products Amon OU
Adonis Demetriou Amplicy LTD

AdTrav Amsalem Tours & Travel Ltd

Advogados, Almeida Amtrak
Agile Freaks SRL Anat Raziel
AgileEngine Andersen LLP

AGS Exposition Services

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Aguilar Castillo Love, S.r.l.

Andreou, Foteini

Aguilar Castillo Love, S.r.l.

Ahrefs Pte. Ltd.

Ai Fiori

Ainsworth

Andreou, Fote

Andromeda

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Any.do

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Air France Appbot

Air Serbia Apple Search Ads Airspeed18 Ltd. Apple Store

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Akerman LLP AppsFlyer Inc

Akerman LLP AppsFlyer Inc
Akin Gump Strauss Hauer Feld LLP Aqua Kyoto Ltd
Alaric Flower Design Aquatech Solutions

Bitcoin.com (Saint Bitts LLC)

Arce, John

Argus, Inc.

Bionic Electronics

Birchams Art

Arocon Consulting LLC

Birboy Crypto

ArtDesigna
Ascential Events (Europe) Limited

Ascential Events (Europe) Limited

Asha Gabai

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Bitfinex

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BITGO

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Avaya Inc.

Avishar

BlockWorks Group LLC

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Blue Edge Bulgaria EOOD

Avner Mor BLUE MOON CONSULT

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B&H Photo Board of European Students of

Bamboo HR Technology
Bamboozle Cafe Bob Group Limited

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Becerril, Jose Maria Caballero
Begg, Yusuf
Boston Coach
Bowell, Reuben
Bradley, Marc

Bellwood Global Transportation
Benzinga
Braun, David
Brave Software International

Bernard Kulysz Brazen Head Irish Pub
Bernstein & Andriulli Brendan Gunn Consulting Group

Best Buy British Airways

Best Name Badges
BGOV LLC
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Brown, Charlotte
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Callaghan, Simon
Canva
CoinMarketCap
CoinRoutes Inc

Caola Company, Inc.

Capitol Hill Hotel

Coleman, Bradley K

Comcast

Capitol IIII Hotel Comcast

Caplinked Compliance Risk Concepts LLC
Carey Executive Transport Concorde Hotel

Carithers Flowers Consensus
Carmo Companies Consensys Ag

Carta, Inc. Consumer Technology Association

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Castillo, Diana
CAYO Rafał Molak
CDPQ U.S. Inc.
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Contentful, Inc.
Cooper Global
Coppell FC
Core Club
Core Scientific

Core Scientific
Cellcom
Corsair Gaming, Inc.
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Chamber of Digital Commerce
Creative Video Productions Limited

Chan, Kalvin Creditor Group Corp.

Chang, Yung-Tang
Creel, Garcia-Cuellar, Aiza y Enriquez,

Charalambous, Alexia S.C.

Charmant, Audrey
Chick-fil-A
CRP Security Systems Ltd

Chief Crypto Fiend
Ching, Lam Wai Crypto Love
Christodoulou, Antonis Crypto Wendy O

Christodoulou, Christodoulos CryptoDailyYT Ltd
Christou, Renos CryptoRecruit Pty Ltd

CSC DLA Piper

CT Corporation DLC Distributed Ledger Consulting

C-Tech Constandinos Telecommunication GmbH Ltd Co DNSFilter

CTI Solutions Do Not Sit On The Furniture

Curb Mobility Docker
Customer.io Doit

CVS pharmacy DoiT International

Cyberforce Global Limited DoiT International UK and I LTD

Cyesec Ltd. DoorDash Cyta Dor-aviv.

Dalia Mintz

Dow Jones & Company, Inc.

Dalvey & Co

Dragos DLT Consulting Ltd.

Dan Hotels

DRB Hosting Ltd. (Deribit)

Dana Lev Dream Hotels
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Datapoint SurveyingDribbbleDavid Meltzer EnterprisesDSVDavid Rabbi Law FirmDune Analytics

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DBeaver E.C electricity

DD Mrcourier Services E.R. Bradleys Saloon

DEALEX MOVING LLC Eagle County Regional Airport

Dearson, Levi & Pantz, PLLC EcoWaste

Debak, Antun Ecrime Management Strategies, Inc dba Decentral Media Inc PhishLabs

Decode Eddison, Mark

DeepL Edgewater Advisory, LLC

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Delaware Division of Corporations Eede, Jelle Van den

Dell Egon Zehnder International Inc.

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Delta Airlines El Al Israel Airlines
Department of Financial Protection and Elements Massage

InnovationElite Marketing Group LLCDERRIERESElmwood Design Ltd.Desk D.O.OElpida Constantinou

Dezenhall Resources Emanuel Clodeanu Consultancy SRL

DHL Embassy Suites

Dias, Eric EMET

Diesenhaus Emirates Airlines
Digital Asset News, LLC Emmanuel, Alaina
Dinwiddie, Spencer Enginuity on Call

EnjoyMaloy Trade Party

Enkur, Gokhan

Enlightium Ltd

ENSafrica

Enterprise Digital Resources

Enterprise Rent-A-Car

Florist, Lovin

Flowroute

Fluxpo Media

Flyday Consult

Forkast Limited

Forter, Inc.

Epitome Capital Management (Pty) Ltd Fotis Skempes

Eran Tromer Four Seasons Palm Beach

Estate of Edward W. Price Jr. Fragomen, Del Rey, Bernsen & Loewy,

Ester Lima LLP Estiatorio, Avra Madison Frame.io

Etherscan Frangeskidou, Angela
Etsy Frankfurt School
Evaggelou, George Frediani, Jeremy

Evaggelou, George Frediani, Jeremy
Evan Ferrante Freeman
Eversheds Sutherland From Day One
Evertas - USI Insurance Services Frontend Masters

Evertas - USI Insurance Services Frontend Masters

Evgeni Kif FSCom Limited

Exdo Events FTI Consulting Technology LLC

Expedia Fusion Bowl

Exquisite Sounds Entertainment G&TP Sweden AB
EY Gabriel, Lilly

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EZ Cater Garcia, Adria
Facebook Garcia, Migdalia
Fairmont Austin Lodging Gartner Inc.
FalbaSoft Cezary Falba GEA Limited

Falkensteiner Hotels & Residences GECKO LABS PTE. LTD.
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Goin Postal Highlight Films Ltd.

Goodstein, Nicole
Google Ads
Hilton
Hire Right
Google Cloud
HMRC Shipley

Google Fi
Google Fiber

Hobson, James Jonathan
Holland & Knight LLP

Google LLC
Google Play
Hootsuite
Gorfriends
Horasis
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Graham, Wendy
Hotel Da Baixa
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Hotel Majestic

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GSuite I.A.M.L LTD

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Guarascia, Ryan Idemia

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Hagal Hayarok Illumiti Corp Haim Levy Incorporating Services, Ltd.

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Hampton Inn Inesha Premaratne

HanaHaus Infura

Handel Group LLC
Hanoch medical service
Haruko Limited
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InGenie LTD
Innovatica LLC
INSIDE.COM INC.
INSPERITY

Hattricks Tavern INSPERITY Haussmann, Christiaan Instacart

Headway Workforce Solutions Inc. Integrated Security & Communications

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HeleCloud Limited Intertrust

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Henriksen Butler Nevada, LLC
Herman systems
Hertz
Invoice Maven
Ioanitescu, Dan

Herzog Fox & Neeman Ioannou, George

Ionut Lucian Ciochina
IP House Doo

ip-api

IPQualityScore

Israeli Innovation Authority

Issaschar brothers

IST NY Inc. Iterable, Inc.

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IVXS Technology USA IW Group Services (UK)

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JAMS, Inc.
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Jarvis Ltd. JB Hunt JetBlue JetBrains

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Jobinfo

John Lewis & Partners
JSC Royal Flight Airlines
Juliet International Limited

Jumbo stock Jumpcut 3D Juniper Office

K.F.6 Partners Ltd Kairon Labs BV

KALC LLC Kanoo Pays

Kanoo i ays

Kasafot Magen

Kazaka, Krista Keeper Security

Kenetic Trading Limited

Kerr, Bryan

Kerry Hotel HongKong

KeyFi, Inc. Kforce Inc.

Kimpton Surfcomber Hotel

KINOLIFE LLC

KINTSUGI, Unipessoal Lda.

Knight, Derek Knobs B.A.C.

Kohl's

Kokoni, Eirini

Kordomenos, James

Korn Ferry

Koutra Athos Sotiris Koutra, Athos

Kozlowska, Kasandra

Krispy Kreme Kroll Advisory Ltd Kunder, Nikhil

kuperpan

L & L Moving Storage & Trucking LLC

La Maison Favart Lackner, Joe

Las Vegas Window Tinting

Latham
Lau, Weyne
LaunchDarkly
Lawn Care
LawnStarter

Leaa

Leadmetrix Lenou, Neovi

Leonard, Carleen Ann

Lermont Ltd. Levy Cohen Li, Hsu Kang

Lindsey R. Mullholand

Line Group Linkedin

LinkedIn Corporation

LinkedIn Ireland Unlimited Company

Lithify Limited Locate852 Loews Hotels Logitech Logshero LTD

Logz.io

Lopez, Galo Fernandez Loucaides, Michael

LS Future Technology AB

Lucas, Felipe

Lucidchart Michael Cimo (Statera Bellus) Lucille's Smokehouse Bar-B-Que Michael Page International Inc

Michaels Lufthansa Deutsche

Michaels, Panayiotis Luis Filipe Espinhal Michailidou, Anna Lumen

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Mixed Analytics Mixpanel Inc. MAKARIM & TAIRA S.

Malamas, Vasileios Momentum Media Group

Monarch Blockchain Corporation Maltego Technologies

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New Spanish Ridge, LLCPanera BreadNextGenProtectionPaneva, ViolinaNew Horizon Communications (NHC)Panorays LTDNICE Systems UK LimitedPanorays Ltd.

Nico Signs Ltd Papademetriou, Fotis
Niki-nikayon Papaya Global Hk Limited
Nisha Park MGM Las Vegas
Noam Rozenthal Park Plaza Hotels

Nord Layer Parklane Resort & Spa
Nordlogic Software SRL Party City

Nordstrom Patchen, Aaron Patentic Patentic

Notarize Patrner
Nothing Bundt Cakes Paxful Inc.
Nuri Payrlus By Iris

Nuri Payplus By Iris NuSources Payplus Ltd

Nyman Libson Paul LLP Peas Recruitment Limited

OAKds, Inc Peninsula Business Services Limited

Ocean View Marketing Inc. Pesach Zilberman

Office Depot Phase II Block A South Waterfront Fee

Office Movers Las Vegas LLC

Office Star B2B Ltd Photo Booth Vending
OfficeSpace Software Inc Piechocinska, Olga
OFFICEVIBE Pillakouris, Maria

Offord, Scott Piper Alderman
Ogilvy, David Plaid Inc.
OKEx Pluralsight

Okta, Inc.

Onchain Custodian Pte. Ltd.

Polihouse Boutique Hotel
Polyrize Security Ltd.

Onfido Portswigger
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Optimizely, Inc.

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Prescient Comply, LLC
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Print Hoboken LLC
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Royal Mail
Priority Power
Royalton Hotel
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Prokopis, Konstantinos
Russell, Jacob

Proof Of Talent, LLC
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Sabana Labs S.L.
PSE Consulting Engineers, Inc
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PTI Office Furniture
SP.A. DATA4U LTD
Sabana Labs S.L.
Saffron Indian Cuisine
Saliba, Paul S
Salt Security, Inc

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PubliBranco Sam's Club

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Securitas Security Services USA, Inc.

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Reblonde SendSafely

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SEVIO FZC

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Residence Inn Shekel Ofek
Resources Global Professionals Sheraton Hotels

Restream.io Sherfi Yehuda, construction

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Retool IncShitov, AlexeyRever NetworksShkedi, JonathanRFO Conferences Organizing LLCShlomo Kezas

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SlideTeam SXSW LLC
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Smart City Networks, LP
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Syndic Travel
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TAAPI.IO

SMSF Association

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Ten Manchester Street

Tenderly

Teng, Aaron

Terra Panonica

TET Events

The Benjamin

Sposato, Dalila The Block Crypto
SpotHero The College Investor LLC

Standard Restaurant Equipment Co.

Staples

The Crypto Can Man Ltd
The Diplomat Resort
Starbucks

The Expo Group

Statusgator The Female Quotient LLC
Stephanos Greek & Mediterranean Grill The Harris-Harris Group LLC

Stot and May The Hartford

Stuart Tracte Photography The Hudson Standard

The Information Udemy The Jaffa Hotel Uline

Unbound Tech Ltd. The Junk Masterz The Junkluggers Unifire Extinguishers Ltd

The Killian Firm, P.C. **United Airlines**

The Left House University Arms Hotel **Unstoppable Domains** The Million Roses

The New York Times **UPS**

Upstager Consulting, Inc. The Ritz-Carlton

UrbanStems The Silhouette Building The Trade Group Inc Uria Menendez The Wings Hotel **USA Strong Inc** The Zegans Law Group Pllc USA Strong, Inc.

Theocharous, George UsabilityHub Pty Ltd

Thimble Usastrong.io

Thomson Reuters **USPS** V3 Digital LTD Thrasyvoulou, Olga Thunderclap LLC Vaco, LLC Timeclock 365 Valere Capital Value financial services Tinoco, Diana

Titan Office Furniture Ltd Vandervelde, Jeffrey

T-Mobile

Vanguard Cleaning Systems of Las Vegas TNW Events B.V. Varonis Systems Inc.

Varzea, Monica Tokentalk Ltd Vasileiou, Eirini **Toll Free Forwarding** Tomer Zusman VCU Blockchain Toolfarm Veliz, Jessica

Tore, Alex Vercel Inc.

Towers Watson Limited Verified First, LLC TradingView, Inc. VerifyInvestors.com Transunion Verizon Wireless

Trash Cans Warehouse Vert & Blanc Enterprises Ltd

TRD Comm ViaSat

Trello, Inc. Victor Pla Bustos

Trovata Inc Virtru

Trustpilot Inc. Virtual Business Source Ltd TubeBuddy Virtually Here For You Ltd Vivid Edge Media Group **Turkish Airlines** Volta Systems Group Turley, Andrew

VoskCoin LLC Twenty84 Solutions Twilio Vrazic, Michail Twitter **VSECNOW LTD**

Uber Walgreens

Wall Street Journal Uber Eats

Walmart Wang, Yuanbo Warwick Hotel Wayfair WCEF, LLC

West Coast Pure Water, LLC WestCap Management LLC Whirling Dervish Productions

Wilde Aparthotels Wingerden, Gerrit Van Wintermute Trading Ltd

Wlosek, Ewa Wolf Theiss

Wolt

Wolters Kluwer Workland

Workspace Management Ltd World Economic Forum

World travel WP Engine, Inc. Wyndham Wynn Las Vegas Yaniv Taieb Yellin, Sruli Yellowgrid

yellowHEAD LTD. Yeshayaho Blumfeld YHM Technologies Yiadom, Prince Yigal Arnon Yohann

YouTube Premium Zapier.com

Zendesk, Inc. Zeplin Zeplin Unc. Zoeller, Arielle

Zoho Zoom ZoomInfo Zubtitle

Zuraz97 Limited

Schedule 1(aa)

Known Affiliates - JV

Celsius (AUS) Pty Ltd. (Australia)
Celsius Network (Gibraltar) Limited
Celsius Network IL Ltd. – Bulgaria
Branch
Celsius Network Inc.
Celsius Services CY Ltd (Cyprus)
GK8 Ltd (Israel)
GK8 UK Limited
GK8 USA LLC

Schedule 1(bb)

Ordinary Course Professionals

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Dunner, LLP

Holley Nethercote Pty Ltd.

Jackson Lewis P.C.

McCarthy Tetrault LLP

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Middlebrooks Shapiro, P.C.

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